

§ 1242.10

the proportional freight/passenger separation of other common expense accounts (independent accounts). The dependent account is frequently identified by an "XX" symbol in the natural expense position (first two digits) with corresponding independent accounts also identified by the "XX" natural expense symbol. Unless otherwise stated, the applicable natural expense associated with "XX" symbol shall be the same for both the dependent and independent accounts.

(b) To illustrate, § 1242.10 provides instructions for separating common Way and Structures, Administration—Track accounts (dependent accounts) designated by XX-19-02. The separation is based on certain other common Way and Structures accounts including Roadway—Running, XX-17-10, and Roadway—Switching, XX-18-10.

(c) As § 1242.05 states, the "XX" symbol denotes the following natural expenses for Way and Structures administration functions:

- 11—Salaries and wages,
- 21—Materials, tools, supplies, fuels, and lubricants,
- 41—Other purchased services, and
- 61—General.

These natural expenses shall be individually applied to the separation rules in § 1242.10. In each case, the independent accounts providing the basis for freight/passenger separation of the dependent account shall have the same natural expense designation. For example, the basis of separating account 11-19-02, Salaries and Wages, Way and Structures, Administration—Track, would be based on certain independent accounts including 11-17/18-10, Salaries and Wages, Way and Structures, Running/Switching, Repair and Maintenance, Roadway.

OPERATING EXPENSES—WAY AND STRUCTURES

§ 1242.10 Administration—track (account XX-19-02).

Separate common administration—track expenses between freight and passenger services in the same proportion as the common expenses of the following accounts are separated between freight and passenger services:

49 CFR Ch. X (10-1-98 Edition)

Roadway:

- Running (XX-17-10)
- Switching (XX-18-10)

Ties:

- Running (21-17-13)
- Switching (21-18-13)

Rails:

- Running (21-17-14)
- Switching (21-18-14)

Other Track Materials:

- Running (21-17-15)
- Switching (21-18-15)

Ballast:

- Running (21-17-16)
- Switching (21-18-16)

Track Laying and Surfacing:

- Running (XX-17-17)
- Switching (XX-18-17)

Road Property Damaged:

- Running (XX-17-48)
- Switching (XX-18-48)
- Other (XX-19-48)

Dismantling Retired Road Property:

- Running (XX-17-39)
- Switching (XX-18-39)
- Other (XX-19-39)

§ 1242.11 Administration—bridges and buildings (account XX-19-03).

Separate common administration—bridges and buildings expenses between freight and passenger services in the same proportion as the common expenses of the following accounts are separated between freight and passenger services:

Tunnels and Subways:

- Running (XX-17-11)
- Switching (XX-18-11)

Bridges and Culverts:

- Running (XX-17-12)
- Switching (XX-18-12)

Electric Power Systems (XX-19-21)

Station and Office Buildings (XX-19-23)

Shop Buildings:

- Locomotives (XX-19-24)
- Other Equipment (XX-19-26)

Locomotive Servicing Facilities (XX-19-27)

Miscellaneous Buildings and Structures (XX-19-28)

§ 1242.12 Administration—signals (account XX-19-04).

Separate common administration—signals expenses between freight and passenger services in the same proportion as the common expenses of the following accounts are separated between freight and passenger services:

Signals and Interlockers:

- Running (XX-17-19)
- Switching (XX-18-19)